



**Bill Number: H.B. 2260**

**Melvin Floor Amendment**

**Reference to: House engrossed bill**

**Amendment drafted by: Jennifer Thomsen**

## **FLOOR AMENDMENT EXPLANATION**

---

**Makes additional conforming, technical and clarifying changes.**

**Amendment explanation prepared by Jennifer Thomsen**

**4/10/2013**

MELVIN FLOOR AMENDMENT

SENATE AMENDMENTS TO H.B. 2260

(Reference to House engrossed bill)

1 Page 2, lines 15 and 16, strike "management advisory practice" insert "CONSULTING  
2 SERVICES"

3 Page 15, line 6, after "STATE" insert "FOR A FEE OR OTHER COMPENSATION"

4 Page 16, line 42, after "ACCOUNTING" insert "FOR A FEE OR OTHER COMPENSATION"

5 Page 25, line 9, strike "AND" insert "OR"

6 Strike lines 39, 40 and 41

7 Reletter to conform

8 Page 27, between lines 8 and 9, insert:

9 "Sec. 17. Section 32-747, Arizona Revised Statutes, is amended to  
10 read:

11 32-747. Unlawful use of designation or abbreviation;  
12 classification

13 A. An individual who has received from the board a certificate to  
14 practice as a certified public accountant or as a public accountant issued  
15 under the laws of the state or who is a limited reciprocity privilege holder  
16 under section 32-725 shall be known as a "certified public accountant" or  
17 "public accountant", in accordance with the certificate or the privilege and  
18 may also use the abbreviation "C.P.A.", "CPA", "P.A." or "PA", in accordance  
19 with the certificate or the privilege UNLESS THE STATUS OF THE CERTIFICATE IS  
20 CANCELED, EXPIRED, SUSPENDED, RELINQUISHED OR REVOKED. No other individual  
21 or firm shall assume or use any title, designation or abbreviation or any  
22 other title, designation, sign, card or device in this state tending to  
23 indicate that the individual or firm using it is authorized to practice  
24 public accounting or is a certified public accountant or a public accountant.

25 B. No individual or firm shall when referring to accounting or  
26 accounting practices assume or use the title or designation "chartered  
27 accountant", "certified accountant", "enrolled accountant", "registered

1 accountant", "licensed accountant", "certified tax accountant", "certified  
2 tax consultant" or any other title or designation likely or intended to be  
3 confused with "certified public accountant" or "public accountant" unless the  
4 individual or firm has received from the board a certificate to practice as a  
5 certified public accountant or as a public accountant issued under the laws  
6 of this state, the individual is a limited reciprocity privilege holder under  
7 section 32-725 or the partnership, corporation or other entity is permitted  
8 to practice accounting in this state pursuant to section 32-725,  
9 subsection G. No individual or firm shall assume or use any of the  
10 abbreviations "C.A.", "E.A.", "R.A.", "C.T.A.", "C.T.C.", "L.A." or similar  
11 abbreviations likely or intended to be confused with "C.P.A.", "CPA", "P.A."  
12 or "PA". An individual who is qualified as a certified public accountant in  
13 this state and who also holds a comparable title under the laws of another  
14 country may use the title in conjunction with the title "certified public  
15 accountant", "C.P.A." or "CPA", and an individual enrolled to practice before  
16 the internal revenue service and recognized as an enrolled agent may use the  
17 abbreviation "E.A.".

18 C. This section does not apply to or affect or limit the right to  
19 continuous use of a partnership name, or a modification of a partnership  
20 name, by successor firms formed by the remaining partner or partners or added  
21 partner or partners even though the individuals whose names are included in  
22 the partnership name are not partners, but the successor firm shall conform  
23 to all other provisions of this chapter. This section does not apply to or  
24 affect or limit the right to continuous use of a professional corporation's  
25 name as provided pursuant to this chapter or title 10, chapter 20 or a  
26 professional limited liability company's name pursuant to this chapter or  
27 title 29, chapter 4.

28 D. No corporation or professional limited liability company shall be  
29 permitted to practice public accounting in this state, except that this  
30 subsection does not apply to a professional corporation incorporated under  
31 the laws of this state or to a professional limited liability company, either

1 of which is properly qualified to do business within this state and is  
2 otherwise qualified to practice accounting under this chapter.

3 E. If an individual violates this chapter, or represents himself to  
4 the public as having received a certificate or registration to practice after  
5 a certificate or registration has been revoked or suspended, the individual  
6 is guilty of a class 2 misdemeanor unless another classification is  
7 specifically prescribed in this chapter. Each day an offense is committed  
8 constitutes a separate offense.

9 F. The displaying or uttering by an individual or firm of any card,  
10 sign, advertisement or other printed, engraved or written instrument or  
11 device bearing an individual's or firm's name and intended to be confused  
12 with the words "certified public accountant" or "public accountant" or an  
13 abbreviation of either shall be prima facie evidence in a prosecution,  
14 proceeding or hearing brought under this section that the individual or firm  
15 whose name is so displayed caused or procured the displaying or uttering of  
16 the card, sign, advertisement or other printed, engraved or written  
17 instrument or device."

18 Renumber to conform

19 Amend title to conform

4/10/13  
8:11 AM  
S: JT/ly